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**CRP(MD) NO. 1299 of 2026**

BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT

DATED: 01-06-2026

CORAM

THE HONOURABLE MR JUSTICE V. LAKSHMINARAYANAN

CRP(MD) NO. 1299 of 2026

Karuppu Thevar (Died)

G.Parvathi (Died)

1.Jegadeesh Kumar

K.Bose (Died)

2.K.Ravichandran

3.Raman

4.Padeeshwari

Petitioner(s)

Vs

1. The Tahsildar,  
TASIT Land Acquisition,  
Nilakottai.

2. The Chairman and Managing Director,  
TASIT,  
Chennai.

Respondent(s)

**For Petitioner(s):**

Mr.D.Nallathambi

**For Respondent(s):**

Mr.R.Ramasamy

Special Government Pleader

**Prayer:**

Civil Revision Petition filed under Section 115 of Code of Civil Procedure Code, to set aside the fair and Decretal order dated 30.03.2026 passed in E.P.No.192 of 2017 in L.A.O.P.No.41 of 1996 on the file of the Additional Subordinate Court, Dindigul by allowing this Civil Revision Petition.



## ORDER

WEB COPY Mr.R.Ramasamy, learned Special Government Pleader, takes notice for the respondents.

2. Mr.R.Ramasamy shall report to this Court as to how the payment of TDS by SIPCOT in its own name can be treated as due discharge of its liability under law. When TDS is deducted, the payment should have been made in the name of the land owner so as to enable him to file an appropriate application seeking refund from the Income Tax authorities. If the amount is deposited in the name of SIPCOT, even if the decree holders in the LAOP proceedings approach the Income Tax Department, the possibility of a refund does not exist. On this limited aspect, he shall get instructions and report to this Court.

3. Registry is directed to print the name of Mr.R.Ramasamy as counsel for respondents in the cause list and list the matter on **08.06.2026** in the admission list.

Lm

**01-06-2026**



To

1.The Additional Subordinate Court,  
Dindigul.

2.The Tahsildar,  
TASIT Land Acquisition,  
Nilakottai.

3.The Chairman and Managing Director,  
TASIT,  
Chennai.

